



**THE ATTORNEY GENERAL  
OF TEXAS**

AUSTIN, TEXAS

**Cassida S. Mann**  
**ATTORNEY GENERAL**

January 14, 1939

Hon. Frank Wright  
County Auditor  
Bonham, Texas

Dear Sir:

Opinion No. 6-93  
Re: Permanent Improvement Fund

Your request for an opinion on the following question:

"May the janitor and yard man's supplies be purchased from the Permanent Improvement Fund?"

has been received by this office.

Section 9 of Article 8 of the Constitution of this state authorizes the county to levy and collect taxes on the \$100.00 valuation in the amount and for the purposes therein set out as follows:

"25¢ for general county purposes  
15¢ for road and bridges  
15¢ to pay jurors  
25¢ for permanent improvements  
15¢ road maintenance tax with authorization by majority vote of the qualified tax payers of the county."

It has been held by the Supreme Court in the case of *Carrell vs. Williams*, 109 Texas 155; 202 S.W. 584, that Article 8 Section 9 limits not only the amount of funds to be raised by taxation but also restricts the expenditures of the fund so collected to the payment of respective obligations for which such funds are created and prohibits the expenditure of money raised by taxation belonging to another fund to the payment of an obligation of the county payable out of another of such funds and that the commissioners' court is without authority to transfer money from one fund designated by the Constitution to another of the funds provided for therein.

It will be seen by you in the rulings of the court abovementioned that only obligations of county, properly chargeable to and payable out of the constitutional funds may be legally paid out of said funds and that an obligation properly chargeable to one fund cannot be paid out of another of such funds.

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In view of the foregoing authorities, you are respectfully advised that it is the opinion of the writer that the janitor and yard man's salary and janitor's supplies cannot be purchased out of and paid for from the permanent improvement fund.

Trusting that the foregoing answers your inquiry, I remain

Very truly yours

ATTORNEY GENERAL OF TEXAS

By /s/ Ardell Williams  
Assistant

AW:AW:jrb

APPROVED:  
/s/ Gerald C. Mann  
ATTORNEY GENERAL OF TEXAS